

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2004

	Fleet Maintenance	Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 175,944	\$ 1,055,379
Cash received for replacement	1,963,731	-
Cash payments to suppliers	(372,769)	(700,354)
Cash payments to employees	(454,239)	(188,206)
Internal activity - payments to other funds	(244,030)	(28,681)
Other operating receipts and payments	-	-
Net cash provided (used) by operating activities	<u>1,068,637</u>	<u>138,138</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers out	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(739,727)	-
Proceeds from sale of capital assets	64,950	-
Net cash used for capital and related financing activities	<u>(674,777)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment purchases	(384,596)	(127,167)
Interest on investments	123,894	4,365
Net cash provided (used) in investing activities	<u>(260,702)</u>	<u>(122,802)</u>
Net increase (decrease) in cash and cash equivalents	133,158	15,336
Cash and cash equivalents-beginning of year	<u>284,698</u>	<u>13,920</u>
Cash and cash equivalents-end of year	<u>\$ 417,856</u>	<u>\$ 29,256</u>
Cash at the end of the year consists of:		
Operating fund cash	417,856	29,256
Customer deposits	-	-
Total cash at end of year	<u>\$ 417,856</u>	<u>\$ 29,256</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ 4,905,436	\$ 556,224	\$ 1,946,614	\$ 8,639,597
-	-	-	1,963,731
(5,035,367)	-	(530,142)	(6,638,632)
-	(386,730)	(1,613,946)	(2,643,121)
-	-	(181,189)	(453,900)
574,390	-	-	574,390
<u>444,459</u>	<u>169,494</u>	<u>(378,663)</u>	<u>1,442,065</u>
 (75,001)	 -	 -	 (75,001)
<u>(75,001)</u>	<u>-</u>	<u>-</u>	<u>(75,001)</u>
 -	 -	 (7,433)	 (747,160)
-	-	-	64,950
 -	 -	 (7,433)	 (682,210)
 (425,558)	 (158,820)	 -	 (1,096,141)
48,082	1,216	-	177,557
<u>(377,476)</u>	<u>(157,604)</u>	<u>-</u>	<u>(918,584)</u>
 (8,018)	 11,890	 (386,096)	 (233,730)
91,335	2,897	761,157	1,154,007
<u>\$ 83,317</u>	<u>\$ 14,787</u>	<u>\$ 375,061</u>	<u>\$ 920,277</u>
 82,872	 14,787	 375,061	 919,832
445	-	-	445
<u>\$ 83,317</u>	<u>\$ 14,787</u>	<u>\$ 375,061</u>	<u>\$ 920,277</u>

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INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2004

	Fleet Maintenance	Insurance
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ (9,083)	\$ 140,047
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	992,133	-
Decrease in inventory	1,020	-
Increase (decrease) in accounts payable	81,935	4,153
Decrease in employee wages payable	(14,201)	(1,636)
Increase in employee vacations payable	16,833	2,528
Decrease in due to other governments	-	(6,954)
Increase in customer deposits payable	-	-
Reclassify other income	-	-
Net cash provided (used) by operating activities	\$ <u>1,068,637</u>	\$ <u>138,138</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ (147,551)	\$ 181,380	\$ (443,200)	\$ (278,407)
-	-	12,324	1,004,457
-	-	-	1,020
17,408	(11,886)	43,692	135,302
-	-	(4,671)	(20,508)
-	-	13,192	32,553
-	-	-	(6,954)
212	-	-	212
574,390	-	-	574,390
<u>\$ 444,459</u>	<u>\$ 169,494</u>	<u>\$ (378,663)</u>	<u>\$ 1,442,065</u>

Noncash investing, capital and financing activities:

Other funds of the city transferred vehicles valued at	\$	23,555
The fair value of investments in the Fleet Maintenance Fund increased by		19,368
The fair value of investments in the Insurance Fund increased by		2,482
The fair value of investments in the Medical Self-Insurance Fund decreased by		6,260
The fair value of investments in the Workmen's Compensation Fund increased by		1,262